



# RECORDS RETENTION AND DISPOSITION SCHEDULE

## Accounts, State Board of

Agency: Accounts, State Board of		Division:	
ITEM NO.	RECORD SERIES	TITLE/DESCRIPTION (This Retention Schedule is approved on a space-available basis)	RETENTION PERIOD
1	85-895	<b>FIELD EXAMINERS REPORTS</b> Consists of final Audit Reports for all state and local offices audited by the State Board of Accounts.	MICROFILM according to 60 IAC 2 five (5) years after the report date. DESTROY originals after verification of film for completeness and legibility. TRANSFER original (archival) roll to the INDIANA ARCHIVES and duplicate roll to agency. DESTROY agency roll when all reports on the roll are twenty (20) years old.
2	2008-41	<b>MOTOR VEHICLE HWY FUND ANNUAL REPORT</b>	TRANSFER to the RECORDS CENTER after one (1) year. DESTROY after an additional one (1) year in the RECORDS CENTER. TOTAL RETENTION: Two (2) years.
3	81-1002	<b>COUNTY TREASURER'S MONTHLY REPORT</b>	DESTROY after two (2) calendar years.
4	84-177	<b>MONTHLY REPORT-CLERK OF THE CIRCUIT COURT</b> Pursuant to IC 33-32-3-7, the Clerk of the Circuit Court of each county is required to file a monthly report showing receipts of fees and charges, expenditures, and disbursements as reconciled to the account (Form Number 46-CR). Three (3) copies are sent to the County Auditor who submits one (1) copy to the County Board of Finance, County Board of Commissioners and the State Board of Accounts. If there are no discrepancies, the State Board of Accounts can safely dispose of these records after two (2) years.	DESTROY two (2) years after the end of the calendar year.
5	84-283	<b>HISTORY FILE-INDEX</b> This electronic file lists the title of the form, date approved and the governmental unit involved.	Transfer one (1) printed copy of the electronic index annually to the INDIANA ARCHIVES for permanent archival retention.
6	84-582	<b>CONTINUOUS WORK PAPER FILE</b> One packet is maintained on each entity audited by State Board of Accounts. A packet may contain any items which are repetitiously used from one audit to another such as ordinances, enabling statutes, debt retirement information, etc.	TRANSFER to FIELD EXAMINER'S WORKING PAPERS when outdated or replaced. DESTROY remaining materials on termination of STATE BOARD OF ACCOUNTS or its successor agency.
7	85-893	<b>FIELD EXAMINER'S WORKING PAPERS-STATE</b> File consists of supporting documentation collected and used by Field Examiners to compile the final Audit Report for state agencies. A typical file may include work schedules, financial schedules, confirmation of bank account balances and any correspondence relating to that audit. Disclosure of these records may be affected by IC 5-11-5-1. Retention based on IC 34-11-2-6.	TRANSFER to the RECORDS CENTER after filing of first succeeding Audit Report. DESTROY in the RECORDS CENTER after an additional six (6) years. TOTAL RETENTION: six (6) years after filing of the final Audit Report.
8	85-894	<b>FIELD EXAMINER'S WORKING PAPERS-LOCAL UNITS</b> File contains supporting documentation compiled by Field Examiners to compile the final Audit Report. A typical file may include work schedules, financial schedules, confirmation of bank account balances, and any correspondence relating to that audit. Disclosure of these records may be affected by IC 5-11-5-1. Retention based on IC 34-11-2-6.	TRANSFER to the RECORDS CENTER two (2) years after filing the of the final Audit Report. DESTROY after an additional four (4) years in the RECORDS CENTER. TOTAL RETENTION: Six (6) years after filing of the final Audit Report.
9	85-896	<b>HISTORY FILE-APPROVED AND PRESCRIBED FORMS</b> It is the responsibility of the State Board of Accounts to formulate, prescribe and/or approve all forms used by governmental units throughout the state for their local accounting system, pursuant to IC 5-11-1-2. Typical file consists of these approved and prescribed forms and related correspondence. It may also include justification. File is arranged chronologically by the date approved.	MICROFILM according to 60 IAC 2 after five (5) years. DESTROY originals after verification of film for completeness and legibility. TRANSFER original (archival) roll to the INDIANA ARCHIVES and duplicate roll to agency. RETAIN duplicate microfilm in the agency until statutory authority is repealed.

Approved by the Indiana Oversight Committee on Public Records

10	90-67	<b>UNIFORM CONFLICT OF INTEREST DISCLOSURE STATEMENTS</b> These statements are filed with the State Board of Accounts and the Clerk of the Circuit Court of the county in which the governmental entity executed the contract or purchase. A copy is forwarded to the State Ethics Commission. Retention based on IC 5-11-1-25, IC 35-41-4-2(a)(1), and IC 35-44-1-3.	TRANSFER to the INDIANA ARCHIVES for EVALUATION, SAMPLING and WEEDING pursuant to archival principles, five (5) years after filing of the statement with the STATE BOARD OF ACCOUNTS.
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